Authority is the centerpiece of the law as well as legal system. It cannot be properly understood without adequate understanding of the structure of authority that underlies it. The role of moral and religious values in the law has been a vital issue in classical as well as contemporary legal philosophy. Discussion about the theoretical foundation of the law remains a key issue in modern legal thinking as a legal system is considered to emerge from cultural contexts. Western legal systems are broadly grounded in Judeo-Christian and Greco-Roman. Though a fundamental change took place in Western Europe cultural traditions which affected the very nature of law both as a political institution and as an intellectual concept. The creation of modern legal systems was, in the first instance, a response to revolutionary change within the church and its relation with the secular authority. It led to bifurcation of social morality and religion in the modern law. Now most of the modern theories are based on this concept. The present paper presents a study of the origins of Islamic law as well as the contemporary western legal thought in connection with religion and ethics. The conflict about moral and religious values reflects their code of life and concept of religions. In Islamic law authority—which is at once religious and moral—is the will of the creator which is basic source of Islamic law, however, Fuqaha differentiated between legal and moral values.